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August 18, 2006

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

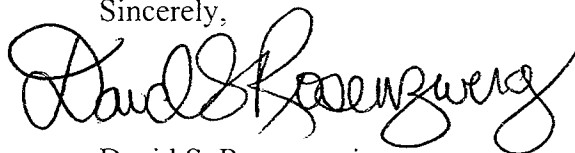
Re: NSTAR Electric Company, D.T.E. 06-40

Dear Secretary Cottrell:

Enclosed for filing in the above-referenced matter are the responses to the Information Requests set forth on the accompanying list.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "David S. Rosenzweig". The signature is fluid and cursive, with the first name "David" being particularly prominent.

David S. Rosenzweig

Enclosures

cc: Service List

Responses to Information Requests

DTE-1-32 (corrected)

Information Request DTE-1-32

Refer to Exh. NSTAR-CLV-11, at 34. Please provide a tabulation of the Companies' cost of removal by account for the past five years.

Response (corrected)

The depreciation study in Exhibit NSTAR-CLV-11 utilized the cost of removal data for only Commonwealth Electric Company and Cambridge Electric Light Company in developing the net salvage percentages. Boston Edison Company booked depreciation, cost of removal and salvage at a group level, rather than an individual account level. This is because the data does not exist by account for Boston Edison Company. The schedule below details the cost of removal: 1) by depreciation group for Boston Edison Company along with a reference of the plant account(s) included in each group and 2) by plant account for Commonwealth Electric Company and Cambridge Electric Light Company. (Redlining is indicated where the data changed from the initial response.)

<u>Boston Edison</u>		<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<u>Depreciation Group</u>	<u>Acct</u>					
Trans. Station Equip.	353	716	1,854,741	758,290	456,899	17,811
Trans. Towers	354				46	40
Trans. Poles	355				29,669	81,366
Trans. OH Conductors	356					34,476
Trans. UG Conductors	358					17,973
Trans. Roads & Trails	357					5,866
	362-					
Distribution Plant	370	2,305,643	13,879,440	14,212,166	6,841,326	12,380,297
Dist. Street Lights	373	3,401	76,995	39,636	146,166	1,134,436
	390-					
General Plant	398		14,641	132,029	19,177	232,368
Retirement Work In Progress		3,598,827	-5,333,275	11,207,831	-87,550	-2,868,049
Totals		5,908,587	10,492,542	3,934,290	7,405,733	11,036,584

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